1 HON. JOHN C. COUGHENOUR 2 3 4 5 6 7 UNITED STATES DISTRICT COURT 8 WESTERN DISTRICT OF WASHINGTON 9 ERWIN SINGH BRAICH, 10 No. 2:07-cy-00177-JCC Plaintiff. 11 SECOND STATUS REPORT REGARDING RELATED 12 PROCEEDINGS IN THE SUPREME COURT OF BRITISH COLUMBIA STEVE MITTELSTAEDT; KEITH M. 13 OLSON; THE CITY OF BELLINGHAM; TYLER LETEY; 14 SHREE SHARMA; THE STATE OF WASHINGTON: BRIAN G. McLEAN: 15 McLEAN & ARMSTRONG; ROBERT RUSKO; DAVID WOOD; KPMG, INC.; 16 KPMG LLP; RCMP SARGEANT TIM ALDER: THE GOVERNMENT OF 17 CANADA; and JOHN/JANE DOES 1-10. 18 Defendants. 19 20 COME NOW Defendants KPMG Inc., KPMG LLP, Robert Rusko, and David 21 Wood (collectively, the "KPMG Defendants") and submit this Second Status Report to the 22 Court regarding related proceedings in the Supreme Court of British Columbia. 23 The proceedings in the Supreme Court of British Columbia regarding Section 215 of 24 the Canadian Bankruptcy and Insolvency Act, of which this Court was previously advised, 25 occurred on October 1, 2007 before Chief Justice Brenner. The Chief Justice advised that 26

SECOND STATUS REPORT REGARDING RELATED PROCEEDINGS IN THE SUPREME COURT OF BRITISH COLUMBIA NO. 2:07-cv-00177-JCC – Page 1

1 he intended to issue a written decision on the separate, but related, Applications of the 2 KPMG Defendants and of Defendant McLean within the next several weeks. 3 Consistent with this Court's Order dated August 7, 2007, the KPMG Defendants will promptly file Chief Justice Brenner's Order(s) with this Court. 4 5 Respectfully submitted, this 4th day of October, 2007. 6 7 YARMUTH WILSDON CALFO PLLC 8 By: /s/ Harold A. Malkin Harold A. Malkin, WSBA No. 30986 9 Jeremy E. Roller, WSBA No. 32021 Fourth & Madison 10 925 Fourth Avenue, Suite 2500 Seattle, WA 98104 11 Phone: (206) 516-3800 (206) 516-3888 Fax: 12 Email: hmalkin@yarmuth.com jroller@yarmuth.com 13 Attorneys for KPMG Inc., KPMG LLP, Robert 14 Rusko, and David Wood 15 16 17 18 19 20 21 22 23 24 25 26

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8	UNITED STATES DISTRICT COURT	
9	WESTERN DISTRIC	T OF WASHINGTON
10	ERWIN SINGH BRAICH,	No. 2:07-cv-00177-JCC
11	Plaintiff,	CERTIFICATE OF SERVICE
12	v.	CERTIFICATE OF SERVICE
13	STEVE MITTELSTAEDT; KEITH M.	
14	OLSON; THE CITY OF BELLINGHAM; TYLER LETEY;	
15	SHREE SHARMA; THE STATE OF WASHINGTON; BRIAN G. McLEAN;	
16	McLEAN & ARMSTRONG; ROBERT RUSKO; DAVID WOOD; KPMG, INC.;	
17	KPMG LLP; RCMP SARGEANT TIM ALDER; THE GOVERNMENT OF	·
18	CANADA; and JOHN/JANE DOES 1-10,	
19	Defendants.	
20		I
21	I hereby certify that on this date, I electronically filed the following:	
22	Second Status Report Regarding Related Proceedings in the Supreme Court of	
23	British Columbia; and	
24	2. this Certificate of Service	
25		
26	:	

1	with the Clerk of the Court using the CM/ECF system which will send notification of such	
2	filing to to Hugh W. Berry, Priscilla To-Yin Chan, Peter M Ruffatto, David Thomas	
3	Wendel, Richard Steven Puz, Jerry Stehlik and Donald E. Hacker, Jr.	
4	I declare under penalty of perjury under the laws of the State of Washington that the	
5	foregoing is true and correct.	
6	Dated this 4 th day of October, 2007 at Seattle, Washington.	
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8	Lisa Tardiff, Legal Assistant	
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